ILLUSTRATION 5

Entities Prior to GASB 34 Implementation FOOD SERVICE FUND STATEMENT OF OPERATIONS BY PROGRAM

For the Fiscal Year Ended June 30, 20____

Revenue and Expense Severe Need School Department Severe Seve			Enterprise Funds		
Classification Breakfast Lunch Other		Revenue and			
Deprating Revenue: Sales: To Pupils 1610 1620		Expense	Need	School	
Sales: To Pupils 1610 To Adults 1620 A la Carte 1630 Nutrition Program for Elderly (NPE) 1640 Child Care Food Program 1650 Other 1660 Total Operating Revenue 2560 Operating Expenses: 2560 Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food 200 Miscellaneous 690 Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses 920 Operating Income (Loss) 20 Nonoperating Revenue (Expense) 20 Local Sources: 1500 Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: <t< td=""><td></td><td>Classification</td><td>Breakfast</td><td>Lunch</td><td>Other</td></t<>		Classification	Breakfast	Lunch	Other
To Adults					
A la Carte Nutrition Program for Elderly (NPE) 1640 Child Care Food Program 1660 Other 1660 Other 1660 Total Operating Revenue Operating Expenses: 2560 Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food Cost of Sales - Donated Food Miscellaneous 690 Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses Operating Income (Loss) Nonoperating Revenue (Expense) Local Sources: Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: Cash Reimbursement 3810 Other Cash Payments 3820 Federal Sources: Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue Transfers In 5110 Transfers In 5110 Transfers In 5110 Transfers Out	Sales: To Pupils	1610			
Nutrition Program for Elderly (NPE)					
Child Care Food Program 1650 Other 1660 Total Operating Expenses: 2560 Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	A la Carte	1630			
Other 1660 Total Operating Revenue 2560 Operating Expenses: 2560 Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food 410 Cost of Sales - Donated Food 690 Miscellaneous 690 Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses 90 Operating Income (Loss) 90 Nonoperating Revenue (Expense) 90 Local Sources: 1500 Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: Cash Reimbursement Cash Reimbursement 3810 Other Cash Payments 3820 Federal Sources: Cash Reimbursement Ca	Nutrition Program for Elderly (NPE)	1640			
Total Operating Revenue	Child Care Food Program	1650			
Operating Expenses: 2560 Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	Other	1660			
Salaries 100 Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	Total Operating Revenue				
Employee Benefits 200 Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	Operating Expenses:	2560			
Purchased Services 300 Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	Salaries	100			
Supplies 410 Cost of Sales - Purchased Food ————————————————————————————————————	Employee Benefits	200			
Cost of Sales - Purchased Food Cost of Sales - Donated Food Miscellaneous Depreciation: Local Funds Federal Funds Pederal Funds 920 Total Operating Expenses Operating Income (Loss) Nonoperating Revenue (Expense) Local Sources: Interest Revenue Rentals Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous Interest (Expense) State Sources: Cash Reimbursement Other Cash Payments Federal Sources: Cash Reimbursement 4810 Donated Food Other Transfers: Transfers In Transfers Out 690 890 910 920 920 930 940 940 940 940 940 940 951 969 969 970 970 970 970 970 970	Purchased Services	300			
Cost of Sales - Donated Food 690 Miscellaneous 690 Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses ————————————————————————————————————	Supplies	410			
Miscellaneous 690 Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses 920 Operating Income (Loss) 920 Nonoperating Revenues 920 Local Sources: 920 Interest Revenue 920 Rentals 920 Interest Revenue (Expense) 920 Rentals 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: (620) Cash Reimbursement 3810 Other Cash Payments 3820 Federal Sources: 4810 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue 7 Transfers: 7 Transfers In 5110 Transfers Out (8110)	Cost of Sales - Purchased Food				
Depreciation: Local Funds 910 Federal Funds 920 Total Operating Expenses 920 Operating Income (Loss) 920 Nonoperating Revenues 920 Local Dounces: 920 Interest Revenue (Expense) 920 Rentals (Expense) 920 Rentals (Expense) 920 Rentals (Expense) 920 Rentals (Expense) 920 Sain (Loss) on Disposal of Fixed Assets (Paperal Sources) 1930 Local Donations (Fixed Assets Paperal (Fixed Assets Paperal Sources) 1670 Cash (Expense) (Fixed Assets Paperal (Fixed Assets Paperal Paper	Cost of Sales - Donated Food				
Federal Funds 920 Total Operating Expenses 920 Operating Income (Loss) 920 Nonoperating Revenue (Expense) 920 Local Sources: 1500 Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 4810 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Miscellaneous	690			
Total Operating Expenses Operating Income (Loss) Nonoperating Revenue (Expense) 1500 Local Sources: 1500 Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 4810 Cash Reimbursement 4820 Other 4900 Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Depreciation: Local Funds	910			
Operating Income (Loss) Nonoperating Revenue (Expense) Local Sources: Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 20 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Federal Funds	920			
Nonoperating Revenue (Expense) 1500 Local Sources: 1500 Interest Revenue 1500 Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 20 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue 7 Transfers: 5110 Transfers Out (8110)	Total Operating Expenses				
Local Sources: Interest Revenue 1500 Rentals 1910	Operating Income (Loss)				
Interest Revenue	Nonoperating Revenue (Expense)				
Rentals 1910 Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 2 Cash Reimbursement 3810 Other Cash Payments 3820 Federal Sources: 4810 Cash Reimbursement 4820 Other 4900 Total Nonoperating Revenue 7 Transfers: 5110 Transfers Out (8110)	Local Sources:				
Gain (Loss) on Disposal of Fixed Assets 1930 Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 20 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue 5110 Transfers In 5110 Transfers Out (8110)	Interest Revenue	1500			
Local Donations 1670 Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 200 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue 77 Transfers: 5110 Transfers Out (8110)	Rentals	1910			
Miscellaneous 1690 Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 20 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue 77 Transfers: 5110 Transfers Out (8110)	Gain (Loss) on Disposal of Fixed Assets	1930			
Interest (Expense) (620) State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 4810 Cash Reimbursement 4820 Donated Food 4820 Other 4900 Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Local Donations	1670			
State Sources: 3810 Cash Reimbursement 3820 Federal Sources: 3820 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue ————————————————————————————————————	Miscellaneous	1690			
Cash Reimbursement 3810 Other Cash Payments 3820 Federal Sources:	Interest (Expense)	(620)			
Other Cash Payments 3820 Federal Sources: 4810 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue ————————————————————————————————————	State Sources:				
Federal Sources: 4810 Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue ————————————————————————————————————	Cash Reimbursement	3810			
Cash Reimbursement 4810 Donated Food 4820 Other 4900 Total Nonoperating Revenue ————————————————————————————————————	Other Cash Payments	3820			
Donated Food 4820 Other 4900 Total Nonoperating Revenue	Federal Sources:				
Other 4900 Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Cash Reimbursement	4810			
Total Nonoperating Revenue Transfers: Transfers In 5110 Transfers Out (8110)	Donated Food	4820			
Transfers: Transfers In Transfers Out 5110 (8110)	Other	4900			
Transfers: Transfers In Transfers Out 5110 (8110)	Total Nonoperating Revenue				
Transfers Out (8110)					
\	Transfers In	5110			
	Transfers Out	(8110)			
· · ·	NET GAIN (LOSS) THIS PERIOD				